

## Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

▶ See separate instructions.

<b>Who Should Use This Form?</b>  <i>Note: For definitions of terms used in this section and detailed instructions on required withholding forms for each type of income, see Definitions on pages 1 through 3 of the instructions.</i>	<b>IF</b> you are a nonresident alien individual who is receiving . . .	<b>THEN</b> , if you are the beneficial owner of that income, use this form to claim . . .
	Compensation for independent personal services performed in the United States	A tax treaty withholding exemption for part or all of that compensation and/or to claim the daily personal exemption amount.
	Compensation for dependent personal services performed in the United States	A tax treaty withholding exemption for part or all of that compensation.  <b>Note: Do not use Form 8233 to claim the daily personal exemption amount.</b>
	Noncompensatory scholarship or fellowship income <b>and</b> personal services income <b>from the same withholding agent</b>	A tax treaty withholding exemption for part or all of <b>both</b> types of income.
<b>DO NOT Use This Form. . .</b>	<b>IF</b> you are a beneficial owner who is . . .	<b>INSTEAD</b> , use . . .
	Receiving compensation for dependent personal services performed in the United States <b>and</b> you are <b>not</b> claiming a tax treaty withholding exemption for that compensation	Form W-4
	Receiving noncompensatory scholarship or fellowship income <b>and</b> you are <b>not</b> receiving any personal services income <b>from the same withholding agent</b>	Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income
	Claiming only foreign status or treaty benefits with respect to income that is <b>not</b> compensation for personal services	Form W-8BEN

This exemption is applicable for compensation for calendar year \_\_\_\_\_, or other tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_.

**Part I Identification of Beneficial Owner** (See instructions.)

1 Name of individual who is the beneficial owner	2 U.S. taxpayer identifying number	3 Foreign tax identifying number, if any (optional)
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4 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
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5 Address in the United States (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

City or town, state, and ZIP code

**Note:** Citizens of Canada or Mexico are not required to complete lines 7a and 7b.

6 U.S. visa type	7a Country issuing passport	7b Passport number
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8 Date of entry into the United States	9a Current nonimmigrant status	9b Date your current nonimmigrant status expires
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10 If you are a foreign student, trainee, professor/teacher, or researcher, check this box  **Caution: See the line 10 instructions for the required additional statement you must attach.**

**Part II Claim for Tax Treaty Withholding Exemption and/or Personal Exemption Amount**

11 Compensation for independent (and certain dependent) personal services:  
a Description of personal services you are providing .....

b Total compensation you expect to be paid for these services in this calendar or tax year \$ .....

12 If compensation is exempt from withholding based on a tax treaty benefit, provide:  
a Tax treaty **and treaty article** on which you are basing exemption from withholding .....

b Total compensation listed on line 11b above that is exempt from tax under this treaty \$ .....  
c Country of permanent residence .....

**Note:** Do not complete lines 13a through 13c unless you also received compensation for personal services **from the same withholding agent.**

13 Noncompensatory scholarship or fellowship income:  
a Amount \$ .....

b Tax treaty **and treaty article** on which you are basing exemption from withholding .....

c Total income listed on line 13a above that is exempt from tax under this treaty \$ .....

14 Sufficient facts to justify the exemption from withholding claimed on line 12 and/or line 13 (see instructions) .....

**Note:** Lines 15 through 18 are to be completed only for certain independent personal services (see instructions).

15 Number of personal exemptions claimed ▶ 16 How many days will you perform services in the United States during this tax year? ▶

17 Daily personal exemption amount claimed (see instructions) ▶

18 Total personal exemption amount claimed. Multiply line 16 by line 17 ▶

**Part III Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.
- The beneficial owner is not a U.S. person.
- The beneficial owner is a resident of the treaty country listed on line 12a and/or 13b above within the meaning of the income tax treaty between the United States and that country.
- The beneficial owner is not a former citizen or long-term resident of the United States subject to section 877 (relating to certain acts of expatriation) or, if subject to section 877, the beneficial owner is nevertheless entitled to treaty benefits with respect to the amounts received.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

**Sign Here** ▶ Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date

**Part IV Withholding Agent Acceptance and Certification**

Name Employer identification number

Address (number and street) (Include apt. or suite no. or P.O. box, if applicable.)

City, state, and ZIP code Telephone number

Under penalties of perjury, I certify that I have examined this form and any accompanying statements, that I am satisfied that an exemption from withholding is warranted, and that I do not know or have reason to know that the nonresident alien individual is not entitled to the exemption or that the nonresident alien's eligibility for the exemption cannot be readily determined.

Signature of withholding agent ▶ Date ▶



**CERTIFICATE OF U.S. TAX RETURN FILING  
FOR REVENUE PROCEDURE 88-24**

IRS Revenue Procedure 88-24 requires that the statement below be obtained from each scholarship recipient before the information on Form W-4 can be used for calculating tax withholding.

NAME: \_\_\_\_\_ SSN: \_\_\_\_\_

I understand that each student or grantee is required to file an annual income tax return under Section 6012 of the U.S. Internal Revenue code as a prerequisite for the allowance of deductions, including the allowance for personal deductions claimed on Form W-4.

For calendar year \_\_\_\_\_, I certify that (check one response below)

\_\_\_\_\_ I have been in the United States during more than one taxable year and have filed a proper U.S. income tax return for the previous taxable year(s).

\_\_\_\_\_ I have not been in the United States for at least a portion of a taxable year for which an income tax return is due, but I intend to file a timely return with respect to such year.

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

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## STARS TRANSACTION ENTRY

Current Doc. No. **J**

Document Date: \_\_\_\_\_ Effective Date: \_\_\_\_\_

Sfx	T/C	Ref. Doc.	Sfx	M	Agy	Fund	BFY	Index	PCA	Exp. Obj	Rev. Obj	Det	R	Amount	Subsid.	GLA	Bud.Unit	FO	Vendor No.	Sfx	Agency Use						
	606				173	9006		9000	91200		6909											Federal					
	606				173	9037		9150	91200		6909											State					
TOTAL																											

### INFORMATION REQUIRED TO COMPLETE 1042-S

(1) Voucher Number \_\_\_\_\_ (2) Recipient's Taxpayer ID Number \_\_\_\_\_ (3) Recipient Code \_\_\_\_\_

(4) Recipients's Country of Residence for Tax Purposes \_\_\_\_\_ (5) Country Code \_\_\_\_\_

(1) (2) (3)

(6) Income Code \_\_\_\_\_

(7) Tax Rate \_\_\_\_\_

(8) Exemption Code \_\_\_\_\_

(9) Gross Income \_\_\_\_\_

(10) Withholding Allowance \_\_\_\_\_

(11) Net Income \_\_\_\_\_

(12) Federal Tax Withheld \_\_\_\_\_

(13) State Tax Withheld \_\_\_\_\_

(14) Voucher Amount \_\_\_\_\_

#### ADDRESS FOR 1042-S MAILING

Name \_\_\_\_\_

Name \_\_\_\_\_

Street \_\_\_\_\_

City \_\_\_\_\_

Province \_\_\_\_\_

State \_\_\_\_\_ Zip \_\_\_\_\_

Country \_\_\_\_\_

**THIS FORM MUST BE ACCOMPANIED BY A COMPLETED FORM  
8233 IF CLAIMING EXEMPTION OR WITHHOLDING ALLOWANCE**

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_

Approved by: \_\_\_\_\_ Date: \_\_\_\_\_

***NRA Customer File Layout--System Data Format file  
Fixed Length Record of 305***

<b>DESCRIPTION</b>		<b>START</b>	<b>LENGTH</b>	<b>END</b>
Recipients Taxpayer ID No.		1	9	9
Type of TIN (1=SSN/ITIN, 2=EIN, 3=QI-EIN)		10	1	10
Recipient Name	Line 1	11	40	50
Recipient Name	Line 2	51	40	90
Recipient Name	Line 3	91	40	130
Street Address	Line 1	131	40	170
Street Address	Line 2	171	40	210
City		211	40	250
Province Code (Canada Addresses)		251	2	252
ZIP Code		253	9	261
State		262	2	263
Recipients Country Code (if foreign address)		264	2	265
Recipients Country (if foreign address)		266	40	305

Note: An SDF (System Data Format) file is an ASCII text file in which records have a fixed length and end with a carriage return and linefeed. Fields are not delimited.

***NRA Payment File Layout--System Data Format file  
Fixed Length Record of 131***

DESCRIPTION	START	LENGTH	END
Recipients Taxpayer ID No.	1	9	9
Agency No. and Division No.	10	5	14
Voucher No.	15	8	22
Voucher Amount *1 (999999999.99)	23	12	34
Gross Income (999999999.99)	35	12	46
Withholding Allowance *2 (999999999.99)	47	12	58
Net Income (Taxable) *3 (999999999.99)	59	12	70
Federal Tax Withheld (999999999.99)	71	12	82
State Tax Withheld (999999999.99)	83	12	94
Remitted Date (Leave Blank)	95	8	102
Country Code	103	2	104
Income Code	105	2	106
Tax Rate (99.99)	107	5	111
Recipient Code	112	2	113
Exemption Code	114	2	115
Date Entered (Leave Blank)	116	8	123
Journal Voucher number *4 J3aaaxxx	124	8	131

Note: An SDF (System Data Format) file is an ASCII text file in which records have a fixed length and end with a carriage return and linefeed. Fields are not delimited.

Refer to the DA-35NRA "INFORMATION REQUIRED TO COMPLETE 1042-S PORTION" instructions

- \*1 - If no voucher number enter all 0's
- \*2 - Personal Exemption prorated by # of days in U.S.
- \*3 - If no withholding allowance enter all 0's.
- \*4 - J3aaaxxx, aaa = Agency number, xxx = JV number

# NRA - DATABASE/PAYMENT CORRECTION

Reason for correction \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## Transaction as originally processed:

Agency # \_\_\_\_\_ ID # \_\_\_\_\_ Voucher # \_\_\_\_\_ JV # \_\_\_\_\_

Name & Address \_\_\_\_\_

\_\_\_\_\_

Recipient Code	Country Code	Income Code	Tax Rate	Exemption Code	Gross	w/h allow
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_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

\_\_\_\_\_

## Corrections: (Enter only the data items to be corrected)

Agency # \_\_\_\_\_ ID # \_\_\_\_\_ Voucher # \_\_\_\_\_ JV # \_\_\_\_\_

Name & Address \_\_\_\_\_

\_\_\_\_\_

Recipient Code	Country Code	Income Code	Tax Rate	Exemption Code	Gross	w/h allow
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_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

\_\_\_\_\_

Agency approval \_\_\_\_\_ Date \_\_\_\_\_

**Wichita State University**  
**Intercollegiate Athletic Association, Inc.**  
**Calculation of Required Tax Withholding on Financial Assistance to Nonresident Alien Student-Athlete**

<b>Name:</b>	John Doe	<b>Home Country:</b>	South Africa
<b>SSN or ITIN:</b>	999-99-9999	<b>Country Code:</b>	SF
<b>Street Address:</b>	123 Campus Street, #8	<b>Sport:</b>	Men's Track
<b>City or Town:</b>	Wichita	<b>Semester:</b>	Fall
<b>Province or State:</b>	Kansas	<b>Calendar Year:</b>	1999
<b>Country and Postal Code:</b>	U.S.A. 67260		

***Financial Assistance Breakout***

Out-of-state tuition and fees	\$4,719.40
Books	200.00
Room & board	959.10
In-lieu	<u>0.00</u>
Gross income paid (column b, Form 1042-S)	<u><u>\$5,878.50</u></u>

***Exemption Code Determination***

If the scholarship covers only qualified educational expenses - tuition, fees, books, supplies and equipment required for enrollment - no tax withholding is required. Exemption code "2" applies.

If the scholarship is exempt from tax under a tax treaty, exemption code "4" applies. The student must file IRS Form W8-BEN with ICAA to claim tax treaty exemption.

If neither exemption code 2 or 4 is applicable, the scholarship is subject to withholding. No exemption code is entered on Form 1042-S.

Exemption code (column f, Form 1042-S) (Leave blank or enter 2 or 4 as applicable.)

***W-4 Withholding Allowances Calculation - Revenue Procedure 88-24***

*(Complete calculations only if the exemption code box is left blank.)*

	<b>Daily Rate</b>	<b>Days in U.S.*</b>	
Tax-exempt portion for tuition, fees, and books			\$4,919.40
Personal exemption proration ( $\$2,750 / 365$ ) x days in U.S.	\$7.53	120	<u>903.60</u>
Withholding allowances (column c, Form 1042-S)			<u><u>\$5,823.00</u></u>

\* Not to exceed 120 days for fall or spring semester calculations; 56 days for summer semester calculation. To claim a personal exemption, the student must sign a written statement acknowledging his/her obligation to file a timely tax return.

***Calculation of Required Withholding***

Net income (Gross income minus withholding allowances) (column d, Form 1042-S)	<u><u>\$55.50</u></u>
U.S. Federal tax at 14 percent (column g, Form 1042-S)	<u><u>\$7.77</u></u>
State tax at 5 percent (box 12, Form 1042-S)	<u><u>\$2.78</u></u>

**NON-RESIDENT ALIEN  
CONTACT LISTING**

10/27/2004

<b>NAME</b>	<b>AGENCY</b>	<b>PHONE</b>	<b>FAX</b>	<b>E-MAIL</b>
Jim Bach	KSU	785-532-1845	785-532-5632	jbach@ksu.edu
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Sharon Woods	ESU	620-341-5075	620-341-6091	Woodssha@esumail.emporia.edu
Havis Wright	KUMC	913-588-5335		hwright@kumc.edu
Lowell Hancock	IRS	330-375-5421	330-375-5507	
NRA PPM on A&R website		<a href="http://da.state.ks.us/ar/genacct/NRA/default.htm">http://da.state.ks.us/ar/genacct/NRA/default.htm</a>		
NRA issues		<a href="http://www.arcticintl.com/">http://www.arcticintl.com/</a>		

## **INCOME, EXEMPTION AND RECIPIENT CODES for completing DA-35NRA**

### **INCOME CODES**

- 01 Interest paid by U.S. obligors -- general
- 02 Interest on real property mortgages
- 03 Interest paid to controlling foreign corporations
- 04 Interest paid by foreign corporations
- 05 Interest on tax-free covenant bonds
- 06 Dividends paid by U.S. corporations -- general
- 07 Dividends paid by U.S. subsidiaries to foreign parent corporations (including consent dividends)
- 08 Dividends paid by foreign corporations
- 09 Capital gains
- 10 Industrial royalties
- 11 Motion picture or television copyright royalties
- 12 Other royalties (e.g., copyright, recording, publishing)
- 13 Real property income and natural resources royalties
- 14 Pensions, annuities, alimony, and/or insurance premiums
- 15 Scholarship or fellowship grants
- 16 Compensation for independent personal services
- 17 Compensation for dependent personal services
- 18 Compensation for teaching
- 19 Compensation during studying and training
- 20 Earnings as an artist or athlete
- 24 Real estate investment trust (REIT) distributions of capital gains
- 25 Trust distributions subject to IRC section 1445
- 26 Unsevered growing crops and timber distributions by a trust subject to IRC section 1445
- 27 Publicly traded partnership distributions subject to IRC section 1446
- 28 Gambling winnings
- 50 Other income

### **EXEMPTION CODES** for payments exempt from withholding

- 1 Income effectively connected with a U.S. trade or business
- 2 Exempt under an Internal Revenue Code section (other than portfolio interest)
- 3 Income is not from U.S. sources
- 4 Exempt under tax treaty
- 5 Portfolio interest exempt under an Internal Revenue Code section

### **RECIPIENT CODES**

- 01 Individual
- 02 Corporation
- 03 Partnership
- 04 Fiduciary (trust)
- 05 Nominee
- 06 Government or International Organization
- 07 Tax-Exempt Organization (IRC section 501(a))
- 08 Private Foundation
- 09 Artist or Athlete
- 10 Fiduciary (estate)
- 11 Fiduciary (other)
- 19 Other
- 20 Type of recipient unknown

**COUNTRY CODES (for completing DA-35NRA form)**

<b>COUNTRY</b>	<b>CD</b>	<b>COUNTRY</b>	<b>CD</b>	<b>COUNTRY</b>	<b>CD</b>
Abu Dhabi	TC	Cayman Islands	CJ	Germany	GM
Afghanistan	AF	Central African Republic	CT	Ghana	GH
Albania	AL	Chad	CD	Gibraltar	GI
Algeria	AG	Chile	CI	Glorioso Islands	GO
American Samoa	AQ	China	CH	Great Britain	UK
Andorra	AN	Christmas Island	KT	Greece	GR
Angola	AO	Clipperton Island	IP	Greenland	GL
Anguilla	AV	Cocos Islands	CK	Grenada	GJ
Antarctica	AY	Colombia	CO	Guadeloupe	GP
Antigua & Barbuda	AC	Comoros	CN	Guam	GQ
Argentina	AR	Congo	CF	Guatemala	GT
Armenia	AM	Congo, Democratic Republic	CG	Guernsey	GK
Aruba	AA	Cook Islands	CW	Guinea	GV
Ashmore & Cartier Islands	AT	Coral Sea Islands Territory	CR	Guinea-Bissau	PU
Australia	AS	Corsica	VP	Guyana	GY
Austria	AU	Costa Rica	CS	Haita	HA
Azerbaijan	AJ	Cote D'Ivoire	IV	Heard & McDonald Islands	HM
Azores	PO	Croatia	HR	Honduras	HO
Bahamas, The	BF	Cuba	CU	Hong Kong	HK
Bahrain	BA	Curacao	NT	Howland Island	HQ
Baker Island	FQ	Cyprus	CY	Hungary	HU
Balearic Islands	SP	Czech Republic	EZ	Iceland	IC
Bangladesh	BG	Denmark	DA	India	IN
Barbados	BB	Djibouti	DJ	Indonesia	ID
Bassas da India	BS	Dominica	DO	Iran	IR
Belarus	BO	Dominican Republic	DR	Iraq	IZ
Belgium	BE	Dubai	TC	Ireland, Republic of	EI
Belize	BH	Ecuador	EC	Isle of Man	IM
Benin	BN	Egypt	EG	Israel	IS
Bermuda	BD	Eleuthera Island	BF	Italy	IT
Bhutan	BT	El Salvador	ES	Jamaica	JM
Bolivia	BL	Equatorial Guinea	EK	Jan Mayen	JN
Bonaire	NT	Eritrea	ER	Japan	JA
Bosnia-Herzegovina	BK	Estonia	EN	Jarvis Island	DQ
Botswana	BC	Ethiopia	ET	Jersey	JE
Bouvet Island	BV	Europe Island	EU	Johston Atoll	JQ
Brazil	BR	Falkland Islands	FK	Jordan	JO
British Indian Ocean Territory	IO	Faroe Islands	FO	Juan de Nova Island	JU
Brunei	BX	Fiji	FJ	Kazakhstan	KZ
Bulgaria	BU	Finland	FI	Kenya	KE
Burkina Faso	UV	France	FR	Kingman Reef	KQ
Burma	BM	French Guiana	FG	Kiribati	KR
Burundi	BY	French Polynesia	FP	Korea, North	KN
Cambodia	CB	French Southern & Antarctic	FS	Korea, Republic of , South	KS
Cameroon	CM	Gabon	GB	Kurile Islands	RS
Canada	CA	Gambia, The	GA	Kosovo	YO
Canary Islands	SP	Gaza Strip	GZ	Kuwait	KU
Cape Verde	CV	Georgia	GG	Kyrgyzstan	KG
Laos	LA	Oman	MU	Sweden	SW

**COUNTRY CODES (for completing DA-35NRA form)**

<b>COUNTRY</b>	<b>CD</b>	<b>COUNTRY</b>	<b>CD</b>	<b>COUNTRY</b>	<b>CD</b>
Latvia	LG	Pakistan	PK	Switzerland	SZ
Lebanon	LE	Palau, Republic of	PS	Syria	SY
Lesotho	LT	Palmyra Atoll	LQ	Taiwan	TW
Liberia	LI	Panama	PM	Tajikistan	TI
Libya	LY	Papua New Guinea	PP	Tanzania, United Republic of	TZ
Liechtenstein	LS	Paracel Islands	PF	Thailand	TH
Lithuania	LH	Paraguay	PA	Togo	TO
Luxembourg	LU	Peru	PE	Tokelau	TL
Macau	MC	Philippines	RP	Tonga	TN
Macedonia	MK	Pitcairn Island	PC	Tortola	VI
Madagascar	MA	Poland	PL	Trinidad & Tobago	TD
Malawi	MI	Portugal	PO	Tromelin Island	TE
Malaysia	MY	Puerto Rico	RQ	Tunisia	TS
Maldives	MV	Qatar (Katar)	QA	Turkey	TU
Mali	ML	Redonda	VI	Turkmenistan	TX
Malta	MT	Reunion	RE	Turks & Caicos Islands	TK
Marchall Islands	RM	Romania	RO	Tuvalu	TV
Martinique	MB	Russia	RS	Uganda	UG
Mauritania	MR	Rwanda	RW	Ukraine	UP
Mauritius	MP	Ryukyu Islands	JA	United Arab Emirates	TC
Mayotte	MF	St. Helena	SH	United Kingdom	UK
Mexico	MX	St. Kitts	SC	Uruguay	UY
Micronesia, Federated St's	FM	St. Lucia	ST	Uzbekistan	UZ
Midway Islands	MQ	St. Pierre & Miquelon	SB	Vanuatu	NH
Moldova	MD	St. Vincent & the Grenadines	VC	Vatican City	VT
Monaco	MN	San Marino	SM	Venezuela	VE
Mongolia	MG	Sao Tome & Principe	TP	Vietnam	VM
Montenegro	YO	Sarawak	MY	Virgin Islands (British)	VI
Montserrat	MH	Saudi Arabia	SA	Virgin Islands (U.S.)	VQ
Morocco	MO	Senegal	SG	Wake Island	WQ
Mozambique	MZ	Serbia	YO	Wallis & Futuna	WF
Namibia	WA	Seychelles	SE	West Bank	WE
Nauru	NR	Sierra Leone	SL	Western Sahara	WI
Navassa Island	BQ	Signapore	SN	Western Samoa	WS
Nepal	NP	Slovakia	LO	Windward Islands	VC
Netherlands	NL	Slovenia	SI	Yemen	YM
Netherlands Antilles	NT	Solomon Islands	BP	Yugoslavia	YO
New Caledonia	NC	Somalia	SO	Zaire	CG
New Zealand	NZ	South Africa	SF	Zambia	ZA
Nicaragua	NU	S. Georgia & the S. Sandwich	SX	Zimbabwe	ZI
Niger	NG	Spain	SP	Other Countries	OC
Nigeria	NI	Spratly Islands	PG	Unknown Country	UC
Niue	NE	Sri Lanka	CE		
Norfolk Island	NF	Sudan	SU		
Northern Ireland	UK	Suriname	NS		
Northern Mariana Islands	CQ	Svalbard	SV		
Norway	NO	Swaziland	WZ		